

<p style="text-align: center;"><b>STATE OF VERMONT</b> <b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)</b> <b>INSTRUCTIONS FOR FYE JUNE 30, 2014</b></p>
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The SEFA Checklist and Form are used to provide information to the Department of Finance & Management (F&M) to assist in the preparation of the SEFA for the State of Vermont as required by OMB Circular A-133 and the SFY2014 Year-End Closing Instructions. The SEFA Form must be electronically submitted to F&M by **August 29, 2014** at [VISION-CAFR@state.vt.us](mailto:VISION-CAFR@state.vt.us).

**Changes for 2014:** No significant changes were made to reporting requirements in 2014, however there are a few minor technical changes, so please read the instructions thoroughly.

Departments who do not expend federal funds must only complete the Financial Reporting Questionnaire (refer to the 2014 Year-End Closing Instructions). These departments are not required to submit any other SEFA documents.

The SEFA Checklist must only be completed by departments who expend federal funds and it does not need to be submitted to F&M.

Please contact Karen Jaquish at [karen.jaquish@state.vt.us](mailto:karen.jaquish@state.vt.us) or (802) 828-3201 if there are any questions.

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## SEFA REQUIREMENTS

### Financial Reporting Questionnaire:

- **What is it?** – A questionnaire to identify which year-end forms and reports are due from all agencies/departments.
- **Required by** - All Agencies/Departments
- **Due** – May 31, 2014

### SEFA Checklist:

- **What is it?** – A tool to assist agencies/departments in preparation of their 2014 SEFA Form. It ensures that submissions are complete and accurate.
- **Required by** – Only those agencies/departments who expend federal funds
- **Due** – The SEFA Checklist does not need to be returned, but must be completed internally prior to the August 29, 2014 SEFA Form deadline.

### SEFA Form (CAFR9):

- **What is it?** – A workbook containing all financial aspects of the SEFA report in multiple sheets
- **Required by** – Only those agencies/departments who expend federal funds
- **Due** – August 29, 2014 – Must include the VISION reconciliation, Schedule A if applicable, and the Certification.

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## INSTRUCTION OVERVIEW

### SEFA CHECKLIST

- Complete all items in Part A before submitting the SEFA Form
- Complete all applicable items in Part B before submitting the SEFA Form. Not all items in this section will apply to all agencies/departments.
- The completed Checklist does not need to be submitted to Finance & Management. It is for your use to ensure that your SEFA Form submission is complete and accurate.

### SEFA FORM:

This Excel workbook consists of four separate worksheets:

- SEFA Data: This is the primary worksheet and is used to report all federal expenditures incurred.
- Schedule A: This worksheet is only completed if the reporting entity received federal grants from non-federal sources such as from a non-profit or other governmental entity.
- Reconciliation: This worksheet is used to reconcile expenditures reported on the SEFA Data sheet to VISION expenditures. It is also used to identify reporting differences between VISION and Federal Reports. This sheet **must be completed** in all submissions.
- Certification: This worksheet is considered the electronic signature for this submission. An “**authorized official**” refers to department head, business manager, or other individual who is authorized to submit financial reports to the Department of Finance & Management for CAFR purposes.

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## SEFA DATA

The SEFA Data sheet contains rows for all federal programs reported on the 2013 SEFA. Rows may be inserted for new programs. Please insert them in order by CFDA no. Be sure to complete all columns for all rows. Do not delete any rows even if a program is no longer in use.

**Do not enter pennies** anywhere on the SEFA Form. Round all amounts to the nearest dollar.

**Which expenditures should be included?** Include expenses you incurred during SFY2014 against federal awards (cash and non-cash) you received directly from the federal government or as a subrecipient of a non-profit organization or government entity (such as from another state).

- **Do** include expenses resulting from payments you made **to** another State of Vermont agency who is your subrecipient.
- **Do not include** expenditures you incurred against grants you received as a subrecipient from another State of Vermont agency.
- **Do not include** expenditures that are not eligible for federal reimbursement or which make up the State Share of a program.
- **Do not include** programs with total expenses that are negative. (A program with net negative expenses is a prior year adjustment and is not reported on this year's SEFA.)
- Total expenditures must agree with supplementary schedules provided to KPMG as part of the Single Audit. Please verify that these totals are in agreement before submission of the SEFA to F&M and/or supplementary schedules to KPMG.

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### **Instructions by Column**

1. **VT Agency/Department** – Programs are sorted alphabetically by Agency/ Department.
2. **DUNS Number** – Enter the DUNS number associated with each award in XXXXXXXXX format. The DUNS number is your agency/department's DUNS number that was used when you applied for and/or were awarded the federal funds. It should be found on the grant award document issued to you by the federal agency. For your convenience, the DUNS number reported in 2013 is included on the 2014 template.
  - **Do not include** dashes or spaces
  - **Do include** leading zeroes if applicable
3. **CFDA Number** – Enter the CFDA No. in XX.XXX format for each federal program.
  - **Please consolidate into one row all expenditures for multiple awards under a single CFDA No.** with the following exceptions: ARRA programs, programs with awards issued under multiple DUNS numbers, or programs with a CFDA No. ending in 999.
  - ***Double-check that CFDA numbers are correct before submitting.*** Occasionally a CFDA no. will change for an existing program and it is important that you report it correctly. If a CFDA no. has changed from a prior year, please enter the correct number and insert a comment in the field identifying the change.
  - Insert a row for new programs and be sure to complete all columns. Leave the FY2013 Expenditures column blank for inserted rows.
  - Do not delete rows if you have a CFDA Number that is no longer used. Simply enter \$0 in the expenditure columns.
  - For those programs without an “official” CFDA No., contact F&M.
4. **Federal Agency** – Enter the Federal granting agency's name. Abbreviations are acceptable.
5. **Program Title** – Enter the official title of the CFDA No. You should obtain the official title on the CFDA Catalog website at [www.cfda.gov](http://www.cfda.gov). This title may not be the same name you normally use to describe your program, so please verify that the title entered is the official name.
6. **Award Type** – Select the type of award received from the drop-down list.
  - Direct – Awards received directly from federal government
  - Indirect – Award received from non-federal entity (Detail is reported on Schedule A)
  - Non-Monetary – Non-cash award
7. **ARRA Program** – There should be no new ARRA programs in 2014. Please verify that “Yes” was selected from the drop-down list for any existing ARRA related programs expended in 2014.
  - If an ARRA program reported in 2013 has since ended and did not have expenditures in 2014, do not delete the row. Instead, enter \$0 in the expenditure columns.

**See the ARRA section of this document for further information.**

8. **Award Number** - Enter the award number(s) for all programs whose CFDA No. is XX.999 and for ARRA programs. This column may be left blank for all other programs.
9. **FY2013 Expenditures** – This column is for reference and should not be modified. It contains the expenditures reported on the FY2013 SEFA.
10. **FY2014 Expenditures per VISION** – Enter the expenditures as recorded in VISION during the fiscal year. Round to the nearest dollar – ***do not include pennies***. The expenditures in this column must tie or reconcile in total to VISION expenditure totals for the business unit(s). (See the Reconciliations section for more information about the VISION reconciliation process.) Do not report Non-Monetary programs in this column.
11. **FY2014 Expenditures per Federal Reports** – Enter the expenditures reported or to be reported on federal financial reports for each program for the fiscal year period. Round to the nearest dollar – ***do not include pennies***. Include the value of non-monetary programs in this column. If federal reports are not filed at least quarterly, it may be necessary to identify the amount of federally eligible expenditures that will be reported on a future report that pertain to the appropriate state fiscal year period. Contact F&M if you have questions about this.

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12. **Difference Between VISION and Federal Reports** – This column is an automatic calculation of Column 10 minus Column 11. **Do not** modify this column. Any variances identified here **must be explained** on the Reconciliation sheet.

13. **Payments to State of Vermont Agency Subrecipients** – Enter the amount of the expenditures included in **column 11** that were payments or transfers to other State of Vermont agencies/departments who were your subrecipients. Round to the nearest dollar – **do not include pennies**.

- AHS: Please include grant payments from one AHS department to another in this column.

14. **Payments to Non-State of Vermont Subrecipients** – Enter the amount of the expenditures included in **column 11** that were payments to subrecipient organizations other than State of Vermont agencies. Round to the nearest dollar – **do not include pennies**.

15. **Total Subrecipient Expenditures** – This column is the total of columns 13 and 14. **Do not** modify this column.

16. **Subrecipient Exp Exceed Fed Reports** – This column compares the total subrecipient expenses in Column 15 to the total expenditures in Column 11. If Column 15 exceeds Column 11, the difference will appear in this column. **Do not** modify this column.

17. **Column 16 Explanations** – Enter a brief explanation for all amounts that appear in Column 16.

**Supporting Documentation:** Agencies/Departments are required to retain readily available supporting documentation for the expenditures reported in the SEFA including copies of federal financial reports. The supporting documentation for subrecipient information should include the names of the subrecipients, award numbers, expenditures, etc. which makes up the total expenditures reported. This supporting documentation must be made available to F&M and auditors upon request.

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## **SCHEDULE A – Indirect Grants**

Report all grants received as a subrecipient from a non-federal entity such as from a non-profit organization or from another governmental entity such as another state or municipality. Schedule A may be left blank if this is not applicable to your agency/department.

- Expenditures reported on Schedule A must also be included on the SEFA Data sheet under the appropriate CFDA No. Be sure to select Indirect as the Award Type on the SEFA Data sheet.
- **Do not include** grants received as a subrecipient from another State of Vermont agency.
- **Do not include** non-federal grants or the non-federal portion of a grant in which you must provide match.

### **Instructions**

1. Enter the Agency/Department name.
2. Enter the CFDA No., Source/Grantor, and Expended Amount (equal to the amount reported in Column 11) for each program.

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## **RECONCILIATIONS**

Included in the SEFA Form workbook is a Reconciliation sheet. This sheet must be completed by each agency/department to reconcile SEFA Column 10 (Expenditures per VISION) and also SEFA Column 15 (Total Subrecipient Expenditures) to the *VISION Reconciliation Expenditure Report*. The *VISION Reconciliation Expenditure Report* contains both cash and accrual expenditure totals by business unit and fund. It will be posted to the Finance & Management website in early August after FY2014 has closed in VISION. Your reconciliation must use either the cash or accrual version of this report as its reconciliation basis. You may choose whichever version corresponds with the requirements of your

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federal program(s), but the version you use must be identified and must tie to the reports on the F&M website.

Variances of more than 1% or \$10,000, whichever is less, must be fully reconciled. Your SEFA submission **will not be considered complete** unless it is fully reconciled to VISION.

**Instructions**

**Header**

1. Enter the Agency/Department name
2. Select either the Cash or Accrual expenditures per *VISION Reconciliation Expenditure Report* from the F&M website.

**Section I - Column 1**

1. From the Total Expenditures section of the *VISION Reconciliation Expenditure Report*, enter the total expenditures per fund for your business unit(s) on the corresponding line of the Reconciliation sheet.

**AOT & F&W** – Since you have expenditures that occur in funds outside of the 22xxx range, you may substitute your funds for those on the template.

2. The total expenditures reported in SEFA Column 10 will display on Column 1, Line 2. **Do not** overwrite this formula.
3. Variances must be explained. Use the Reconciling Items section to list all reasons for the variances. The Unreconciled Variance must be no greater than 1% of total expenses or \$10,000, whichever is less.

**Section I - Column 2**

1. From the Subrecipient Expenditures section of the *VISION Reconciliation Expenditure Report*, enter the total subrecipient expenditures per fund for your business unit(s) on the corresponding line of the Reconciliation sheet.

**Note:** The expenditures per VISION included in the report are those expense transactions which occurred in the fund 22xxx range and with a class code of 00001 which is required by Bulletin 5. Transactions not coded in this way will not be included in the VISION totals and will be reconciling items.

2. The total subrecipient expenditures reported in SEFA Column 15 will display on Column 2, Line 2. **Do not** overwrite this formula.
3. Variances must be explained. Use the Reconciling Items section to list each item which explains the variances. The Unreconciled Variance must be no greater than 1% of total expenses or \$10,000, whichever is less.

*Data supporting reconciling items must be kept in your files and must be provided to F&M or to the auditors upon request.*

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**AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009  
(ARRA)**

ARRA reporting requirements are the same in 2014 as they were for prior years but most ARRA programs have expired and we do not anticipate any new ARRA programs to be reported in 2014. Although the 2014 Compliance Supplement was not issued as of the date these instructions were updated, it is assumed that the requirements of 2013 remain in effect for the SFY2014 single audit and SEFA.

In accordance with Public Law 111-5 (Recovery Act), it is the responsibility of all recipients to maximize transparency and accountability of funds authorized under the American Recovery and Reinvestment Act of 2009. Recipients must maintain records that sufficiently identify the source and application of

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ARRA funds. ARRA also contains requirements regarding payments to subrecipients and disclosure and reporting of awards and contracts issued with ARRA funds. For recipients covered by the Single Audit Act Amendments of 1996 and OMB Circular A-133, recipients are required to separately identify the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards (SEFA) based on latest guidance from OMB. The following is an excerpt from the OMB A-133 March 2011 Compliance Supplement:

**Schedule of Expenditures of Federal Awards (SEFA)**

*As described in §\_\_\_\_.310(b)(3) of OMB Circular A-133, auditees must complete the SEFA and include CFDA numbers provided in Federal awards/subawards and associated expenditures. Many Federal agencies began including requirements similar to the following in their terms and conditions for ARRA awards to ensure separate identification of ARRA awards. This separate identification should also include the R&D cluster regardless of the accommodation made in §\_\_\_\_.310(b)(1) of OMB Circular A-133. OMB specified in interim final guidance the use of the award term at 2 CFR 176.210 for this purpose (74 FR 18449, April 23, 2009), effective April 23, 2009.*

**Schedule of Expenditures of Federal Awards**

*To maximize the transparency and accountability of the American Recovery and Reinvestment Act spending required by Congress and in accordance with 2 CFR 215, section\_\_\_\_. 21 "Uniform Administrative Requirements for Grants and Agreements" and the A-102 Common Rule provisions, recipients agree to maintain records that identify adequately the source and application of ARRA funds.*

*For recipients covered by the Single Audit Act Amendments of 1996 and OMB Circular A-133, recipients agree to separately identify the expenditures for Federal awards under the ARRA on the Schedule of Expenditures of Federal Awards (SEFA) and the Data Collection Form (SF-SAC) required by OMB Circular A-133. This shall be accomplished by identifying expenditures for Federal awards made under the ARRA separately on the SEFA, and as separate rows under Item 9 of Part III on the SF-SAC by CFDA number, and inclusion of the prefix "ARRA-" in identifying the name of the Federal program on the SEFA and as the first characters in Item 9d of Part III on the SF-SAC.*

**Responsibilities for Informing Subrecipients**

*Recipients agree to separately identify to each subrecipient, and document at the time of subaward and at the time of disbursement of funds, the Federal award number, CFDA number, and amount of ARRA funds. When ARRA funds are subawarded for an existing program, the information furnished to subrecipients shall distinguish the subawards of incremental ARRA funds from regular subawards under the existing program.*

*Recipients agree to require their subrecipients to include on their SEFA information to specifically identify ARRA funding similar to the requirements for the recipient SEFA described above. This information is needed to allow the recipient to properly monitor subrecipient expenditures of ARRA funds, as well as for oversight by the Federal awarding agencies, Federal Offices of Inspector General, and the Government Accountability Office.*